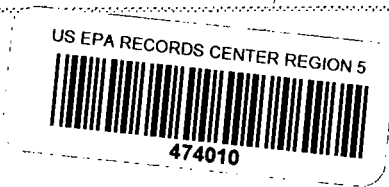




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Tyler L. Woolson
Senior Vice President and
Chief Financial Officer

February 12, 2010

Leslie A. Kirby-Miles
U.S. EPA Region 5
Office of Regional Counsel
77 W. Jackson Blvd.
Mail Code C-14J

**Re: Kalamazoo River Superfund Site/Administrative Settlement Agreement
and Order on Consent For Removal Action
Docket No. V-W-09-C-925 (Plainwell II)**

Dear Ms. Kirby-Miles:

To the best of my knowledge, after an investigation and review of Respondents' documentation of costs incurred and paid for Work performed pursuant to this Settlement Agreement between the date of completion of milestone 1 and the date of completion of milestone 2, I certify that the information contained in or accompanying this submittal is true, accurate, and complete. I am aware that there are significant penalties for knowingly submitting false information, including the possibility of fine and imprisonment.

Sincerely,

Tyler Woolson
Senior Vice President and
Chief Financial Officer

TW/rd